

EXHIBIT 1



Summons

In the matter of Neldon Johnson (TIN # [REDACTED]) and Glenda Johnson (TIN # [REDACTED])

Internal Revenue Service (Division): Small Business/Self-Employed

Industry/Area (name or number): Western Area

Periods: Calendar year ending December 31, 2012

The Commissioner of Internal Revenue

To: Zions Bank

At: Legal Department; 1875 S Redwood Road, Salt Lake City, UT 84104

You are hereby summoned and required to appear before Joel Zielke, Revenue Agent, or Designee

an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

In lieu of appearance, you may mail the following documents to the address below before the date of the appearance.

Please produce for examination copies of signature cards, monthly bank statements, bank deposit slips, deposit items, credit memos, cancelled checks, and debit memos drawn on accounts which either Neldon Johnson (TIN # 528-60-9880) or Glenda Johnson (TIN # 529-64-5183) either owns or is a signer for the period December 2011 - January 2013.

The term 'credit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda evidencing the payor bank name, the payor account name and the payor account number for the accounts paying such transferred and wired funds. The term 'debit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda evidencing the recipient bank name, the recipient account name and the recipient account number for the accounts receiving such transferred and wired funds. The term 'cancelled checks' includes counter checks, cashier's checks and money orders. The term 'accounts' includes but is not limited to checking accounts, savings accounts, money market accounts, investment accounts, merchant accounts, credit card accounts, loan accounts, account 058409087, and account 5613070241.

You are authorized to receive reimbursement of up to \$500.00 for costs directly related to the search for, reproduction of, and transport of the records requested in this summons. If the amount of direct costs is expected to exceed this amount please contact the issuing officer listed below for further authorization.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

50 South 200 East, MS: 4544JZ, Salt Lake City, UT 84111; Phone 801-799-6685; Fax 801-799-6724

Place and time for appearance at 50 South 200 East, Salt Lake City, UT 84111



on the 21st day of September, 2015 at 10 o'clock a m.
Issued under authority of the Internal Revenue Code this 20th day of August, 2015.

Revenue Agent

Title

Revenue Agent Group Manager

Title

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	Time
08/20/2015	

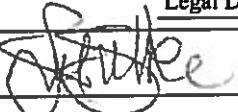
1. I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

How Summons Was Served

2. I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____

3. I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Legal Department; 1875 S Redwood Road, Salt Lake City, UT 84104

Signature	Title
	Revenue Agent

7015 0640 0004 7478 3617

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 08/20/2015 Time: _____

Name of Noticee: Neldon & Glenda Johnson

Address of Noticee (if mailed): 4035 S 4000 West, Delta, UT 84624

7015 0640 0004 7478 3662 7015 0640 0004 7478 3624

How Notice Was Given

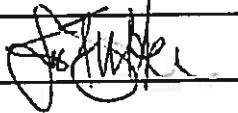
1. I gave notice by certified or registered mail to the last known address of the noticee.

2. I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).

I gave notice by handing it to the noticee.

In the absence of a last known address of the noticee, I left the notice with the person summoned.

No notice is required.

Signature	Title
	Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title

U.S. Postal Service
CERTIFIED MAIL® RECEIPT 45412
Domestic Mail Only

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Certified Mail Fee **345**
Postage **48**
Total Postage and Fees **673**

Postmark Here
SALT LAKE CITY, UT 84117
DOWN TOWN SALT LAKE CITY

Other Services & Fees (check box, add for applicable services)
 Return Receipt (Hardcopy) **5 180**
 Return Receipt (electronic) **6**
 Certified Mail Restricted Delivery **6**
 Adult Signature Required **6**
 Adult Signature Restricted Delivery **6**

Sent To: **ZIONS BANK**
Street and Apt. No., or PO Box No. **1875 S Redwood Road**
City, State, ZIP+4 **SLC, UT 84104**

PS Form 3800, April 2010 PSN 7630-02-000-8053 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete Items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

ZIONS BANK
1875 S Redwood Road
SLC, UT 84104



9590 9403 0405 5163 7833 24

2. Article Number (Transfer from service label)

70150640 0004 7478 3617

PS Form 3811, April 2015 PSN 7630-02-000-8053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Kathy Linsfeld*
B. Received by (Printed Name)

Agent
 Addressee
C. Date of Delivery
5-25-15

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No



3. Service Type

- Priority Mail Express®
- Adult Signature
- Registered Mail™
- Registered Mail Restricted Delivery
- Certified Mail®
- Return Receipt for Merchandise
- Adult Signature Restricted Delivery
- Signature Confirmation™
- Insured Mail
- Signature Confirmation Restricted Delivery (over \$500)

Domestic Return Receipt

U.S. Postal Service
CERTIFIED MAIL® RECEIPT 45412
Domestic Mail Only

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Certified Mail Fee **345**
Postage **48**
Total Postage and Fees **673**

Postmark Here
SALT LAKE CITY, UT 84117
DOWN TOWN SALT LAKE CITY

Other Services & Fees (check box, add for applicable services)
 Return Receipt (Hardcopy) **5 180**
 Return Receipt (electronic) **6**
 Certified Mail Restricted Delivery **6**
 Adult Signature Required **6**
 Adult Signature Restricted Delivery **6**

Sent To: **Neldon & Glenda Johnson**
Street and Apt. No., or PO Box No. **4035 S 4000 West**
City, State, ZIP+4 **Delta, UT 84624**

PS Form 3800, April 2015 PSN 7630-02-000-8053 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete Items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Neldon & Glenda Johnson
4035 S 4000 West
Delta, UT 84624



9590 9403 0405 5163 7832 70

2. Article Number (Transfer from service label)

70150640 0004 7478 3662

PS Form 3811, April 2015 PSN 7630-02-000-8053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Neldon Johnson*
B. Received by (Printed Name)

Agent
 Addressee
5-25-15
C. Date of Delivery

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

- Priority Mail Express®
- Adult Signature
- Registered Mail™
- Registered Mail Restricted Delivery
- Certified Mail®
- Return Receipt for Merchandise
- Adult Signature Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Signature Confirmation™
- Signature Confirmation Restricted Delivery (over \$500)

Domestic Return Receipt

U.S. Postal Service
CERTIFIED MAIL® RECEIPT 45412
Domestic Mail Only

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Certified Mail Fee **345**
Postage **48**
Total Postage and Fees **673**

Postmark Here
SALT LAKE CITY, UT 84117
DOWN TOWN SALT LAKE CITY

Other Services & Fees (check box, add for applicable services)
 Return Receipt (Hardcopy) **5 180**
 Return Receipt (electronic) **6**
 Certified Mail Restricted Delivery **6**
 Adult Signature Required **6**
 Adult Signature Restricted Delivery **6**

Sent To: **Paul Jones**
Street and Apt. No., or PO Box No. **4766 S Holladay Blvd**
City, State, ZIP+4 **Holladay, UT 84117**

PS Form 3800, April 2015 PSN 7630-02-000-8053 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete Items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Paul Jones
4766 S Holladay Blvd
Holladay, UT 84117



9590 9403 0405 5163 7832 32

2. Article Number (Transfer from service label)

70150640 0004 7478 3624

PS Form 3811, April 2015 PSN 7630-02-000-8053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Kate Marshill*
B. Received by (Printed Name)

Agent
 Addressee
5-24-15
C. Date of Delivery

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

- Priority Mail Express®
- Adult Signature
- Registered Mail™
- Registered Mail Restricted Delivery
- Certified Mail®
- Return Receipt for Merchandise
- Adult Signature Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Signature Confirmation™
- Signature Confirmation Restricted Delivery (over \$500)

Domestic Return Receipt